

# INFORMATION TECHNOLOGY TRAINING TAX CREDIT GUIDELINES

The Arizona Information Technology (IT) Training Tax Credit is designed to encourage Arizona employers to provide their employees with continuing technology skills training. The IT Training Tax Credit is available to businesses as a 50-50 match for training up to 20 employees in IT skills during calendar year 2004. The program budget is capped at \$5,000,000 with half the fund earmarked for C corporations and the other half allocated for sole proprietorships, partnerships, sub-S corporations and Limited Liability Companies (LLC's). The per employee tax credit cannot exceed \$1,500. However, if the total awards exceeds the program budget, the per employee credit will be reduced proportionately for all applicants.

## **To qualify for the IT Training Tax Credit, an Arizona business must:**

- Send an Arizona **employee** to qualified information technology training.
- Use accredited training institutions.

## **PROGRAM OPERATING GUIDELINE**

### **Request for a Preliminary Determination of Course Eligibility**

This request is not a mandatory requirement. By submitting the request a business will be able to determine if a **course** would meet the requirements of the program.

### **IT Training Tax Credit Application**

The Arizona Department of Commerce (ADOC) will accept tax credit applications between **January 1, 2005 – January 15, 2005. Applications must be post marked or received no later than January 15, 2005.** Applications received before or after this date will be returned to the applicant. Faxed or electronic applications cannot be accepted.

Applications must contain the following materials:

1. IT Training Tax Credit Application must be complete and signed.
2. If a Request for a Preliminary Determination of Course Eligibility was submitted to ADOC and approved, the signed approval will need to be attached to the application.
3. A copy of all invoices (which must include the following)  
If all of the requested information is not included on the invoice, a separate sheet may be attached to provide it.
  - a. Name of training provider
  - b. Address of training provider
  - c. Name of training course
  - d. Start and end dates of training course
  - e. Names of employees who attended and social security number
  - f. Cost per person (including instruction fees and materials)
4. Proof of payment from the Business/Applicant.

5. Proof of completion of the training course. Either a copy of the grade report or a copy of certificate of completion.
6. If the trainer is not located in Arizona, proof of accreditation must be provided along with this application.

Tax Credit Certificates will be prepared and sent from our office between **January 16, 2005** and **February 15, 2005**.

Contact Paula Burnam at 602-771-1181 for more information.